IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 161 of 2005

M/s Saipem SPA
As agent of Mr. Rosati Raoul. … Appellant

Versus

The Commissioner of Income Tax,
Dehradun. … Respondent

Ms. Krishi Shukla, Advocate for the appellant.

Coram: Hon. Cyriac Joseph, C.J.
Hon. B.C. Kandpal, J.

JUDGMENT

CYRIAC JOSEPH, C.J. (Oral)

1. In view of the decision of this Court in Commissioner of Income tax and another Vs. Sedco Forex International Drilling Co. Ltd. reported in (2003) 264 ITR 320, this appeal is liable to be dismissed.

2. Hence, the appeal is dismissed.

(B.C. Kandpal, J.) **(Cyriac Joseph, C.J.)**
31.08.2005 **31.08.2005**

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